

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LONE TREE</div> <div>CITY OF <u> LONE TREE </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205200400000</div> <div>City of Lone Tree</div> <div>123 N. Devoe Street</div> <div>Lone Tree, Iowa 52755</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		272,508		272,508	262,701
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		272,508		272,508	262,701
Delinquent property taxes		0		0	
TIF revenues		307,281		307,281	312,817
Other city taxes		11,227	0	11,227	12,217
Licenses and permits		9,200	0	9,200	6,896
Use of money and property		3,510	354	3,864	6,942
Intergovernmental		212,828	0	212,828	204,571
Charges for fees and service		25,963	298,852	324,815	353,981
Special assessments		0	0	0	
Miscellaneous		30,223	0	30,223	35,002
Other financing sources		252,260	0	252,260	259,878
Total revenues and other sources		1,125,000	299,206	1,424,206	1,455,005
Expenditures and Other Financing Uses					
Public safety		89,749	0	89,749	90,913
Public works		232,278	0	232,278	286,660
Health and social services		66,158	0	66,158	79,488
Culture and recreation		51,356	0	51,356	57,919
Community and economic development		85,504	0	85,504	139,246
General government		64,154	0	64,154	94,216
Debt service		205,414	0	205,414	210,965
Capital projects		0	0	0	
Total governmental activities expenditures		794,613	0	794,613	959,407
Business type activities		0	284,214	284,214	314,699
Total ALL expenditures		794,613	284,214	1,078,827	1,274,106
Other financing uses, including transfers out		228,400	23,860	252,260	259,878
Total ALL expenditures/And other financing uses		1,023,013	308,074	1,331,087	1,533,984
Excess revenues and other sources over (Under) Expenditures/And other financing uses		101,987	-8,868	93,119	-78,979
Beginning fund balance July 1, 2014		917,450	308,986	1,226,436	1,226,436
Ending fund balance June 30, 2015		1,019,437	300,118	1,319,555	1,147,457
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 859,000	Other long-term debt		\$ 0
Revenue debt		\$ 71,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,477,880
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/10/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Merry Thomae			319	629-4615	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/31/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF LONE TREE					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	225,690			46,818			272,508			272,508	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	225,690	0		46,818	0		272,508		T01	272,508	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	225,690	0		46,818	0	0	272,508			272,508	6			
7	TIF revenues			307,281				307,281		T01	307,281	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	5,079						5,079		T15	5,079	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	6,148						6,148		T15	6,148	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes							0		T09	0	14			
15	TOTAL OTHER CITY TAXES	11,227	0	0	0	0	0	11,227	0		11,227	15			
16	Section B - LICENSES AND PERMITS	9,200						9,200		T29	9,200	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	990			11			1,001	354	U20	1,355	18			
19	Rents and royalties	1,140						1,140		U40	1,140	19			
20	Other miscellaneous use of money and property	1,369						1,369		U20	1,369	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	3,499	0	0	11	0	0	3,510	354		3,864	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants	76,651						76,651		B50	76,651	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	76,651	0	0	0	0	0	76,651	0		76,651	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LONE TREE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		135,177					135,177		C46	135,177	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	135,177	0	0	0	0	135,177	0		135,177	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	1,000						1,000		D89	1,000	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	1,000	0	0	0	0	0	1,000	0		1,000	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	77,651	135,177	0	0	0	0	212,828	0		212,828	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water						825	825	162,405	A91	163,230	73				
74	Sewer							0	97,028	A8Ø	97,028	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	39,419	A81	39,419	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LONE TREE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	16,810					820	17,630		A03	17,630	98
99	Library charges	7,237						7,237		A89	7,237	99
100	Park, recreation, and cultural charges	271						271		A61	271	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	24,318	0	0	0	0	1,645	25,963	298,852		324,815	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	2,141						2,141		U11	2,141	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance Rebate	1,361						1,361			1,361	114
115	Special Assessment	270						270			270	115
116	Sr. Dining	26,451						26,451			26,451	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	30,223	0	0	0	0	0	30,223	0		30,223	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LONE TREE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	381,808	135,177	307,281	46,829	0	1,645	872,740	299,206		1,171,946	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	56,679			23,860			80,539			80,539	127
128	Internal TIF loans and transfers in	34,131			137,590			171,721			171,721	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	90,810	0	0	161,450	0	0	252,260	0		252,260	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	472,618	135,177	307,281	208,279	0	1,645	1,125,000	299,206		1,424,206	132
133												133
134	Beginning fund balance July 1, 2014	330,143	199,807	295,032	13,445		79,023	917,450	308,986		1,226,436	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	802,761	334,984	602,313	221,724	0	80,668	2,042,450	608,192		2,650,642	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
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149												149
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155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014						CITY OF LONE TREE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation							0		E62	0	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	22,659						22,659		E24	22,659	13				
14	Purchase of land and equipment	14,362						14,362		G24	14,362	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation	52,728						52,728		E66	52,728	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	89,749	0	0	0	0	0	89,749			89,749	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF LONE TREE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	145,961	62,986					208,947		E44	208,947	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		17,504					17,504		E44	17,504	48				
49	Traffic control safety — Current operation	1,143						1,143		E44	1,143	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		4,684					4,684		E44	4,684	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	147,104	85,174	0	0	0	0	232,278			232,278	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF LONE TREE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	66,158						66,158		E79	66,158	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	66,158	0	0	0	0	0	66,158			66,158	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF LONE TREE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	17,474						17,474		E52	17,474	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	7,976						7,976		E61	7,976	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	18,132						18,132		E03	18,132	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	7,774						7,774		E61	7,774	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	51,356	0	0	0	0	0	51,356			51,356	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	65,250						65,250		E50	65,250	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			20,254				20,254		E89	20,254	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	65,250	0	20,254	0	0	0	85,504			85,504	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF LONE TREE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,000						5,000		E29	5,000	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	9,030						9,030		E23	9,030	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,444						1,444		E25	1,444	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,665						3,665		E31	3,665	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,000						4,000		E89	4,000	171
172	Other general government — Current operation	40,582					433	41,015		E89	41,015	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,721	0	0	0	0	433	64,154			64,154	176
177	Section G — DEBT SERVICE							0			0	177
178	98 Sewer				53,834			53,834			53,834	178
179	03 Water				56,380			56,380			56,380	179
180	03 Streets				26,920			26,920			26,920	180
181	2010 DeVoe				68,280			68,280			68,280	181
182	TOTAL DEBT SERVICE	0	0	0	205,414	0	0	205,414			205,414	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	483,338	85,174	20,254	205,414	0	433	794,613			794,613	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LONE TREE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								134,766	E91	134,766	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								93,540	E80	93,540	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								55,908	E81	55,908	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF LONE TREE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								284,214		284,214	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	483,338	85,174	20,254	205,414	0	433	794,613	284,214		1,078,827	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		56,679					56,679	23,860	NE	80,539	255
256	Internal TIF loans/repayments and transfers out			171,721				171,721			171,721	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	56,679	171,721	0	0	0	228,400	23,860		252,260	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	483,338	141,853	191,975	205,414	0	433	1,023,013	308,074		1,331,087	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						54,268	54,268			54,268	263
264	Restricted				16,310		25,967	42,277			42,277	264
265	Committed		193,131					193,131			193,131	265
266	Assigned	106,732		410,338				517,070			517,070	266
267	Unassigned	212,691						212,691			212,691	267
268	Total Governmental	319,423	193,131	410,338	16,310	0	80,235	1,019,437			1,019,437	268
269	Proprietary								300,118		300,118	269
270	Total ending fund balance June 30, 2015	319,423	193,131	410,338	16,310	0	80,235	1,019,437	300,118		1,319,555	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	802,761	334,984	602,313	221,724	0	80,668	2,042,450	608,192		2,650,642	271
272												272

<div>Part III</div>		<div>INTERGOVERNMENTAL EXPENDITURES</div>		<div>CITY OF LONE TREE</div>	
<div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>					
<div>Purpose</div>		<div>Amount paid to other local governments</div>		<div>Purpose</div>	
<div>Correction.....</div>		<div>M05 \$</div>		<div>Highways.....</div>	
<div>Health.....</div>		<div>M32</div>		<div>L44 \$</div>	
<div>Highways.....</div>		<div>M44</div>		<div>All other.....</div>	
<div>Transit subsidies.....</div>		<div>M94</div>		<div>L89 \$</div>	
<div>Libraries.....</div>		<div>M52 17,474</div>			
<div>Police protection.....</div>		<div>M62 52,128</div>			
<div>Sewerage.....</div>		<div>M80</div>			
<div>Sanitation.....</div>		<div>M81</div>			
<div>All other.....</div>		<div>M89 \$</div>			

<div>Part IV</div>		<div>SALARIES AND WAGES</div>	
<div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>			
		<div>Amount - Omit cents</div>	
<div>Total salaries and wages paid.....</div>		<div>200 \$</div>	<div>166,223</div>

<div>Part V</div>		<div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div>						
<div>A. Long-term debt</div>		<div>Debt during the fiscal year</div>		<div>Debt Outstanding JUNE 30, 2015</div>				<div>Interest paid this year</div>
<div>Purpose</div>	<div>Debt outstanding JULY 1, 2014 (a)</div>	<div>Issued (b)</div>	<div>Retired (c)</div>	<div>General obligation (d)</div>	<div>TIF revenue (e)</div>	<div>Revenue (f)</div>	<div>Other (g)</div>	
<div>1. Water utility</div>	<div>19U \$</div>	<div>29U \$</div>	<div>39U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>191 \$</div>
<div>2. Sewer utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>3. Electric utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>192</div>
<div>4. Gas utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>193</div>
<div>5. Transit-bus</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>194</div>
<div>6. Industrial Revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>189</div>
<div>7. Mortgage revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>189</div>
<div>8. TIF revenue</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>9. 98 Sewer</div>	<div>19U 213,000</div>	<div>29U</div>	<div>39U 50,000</div>	<div>49U 163,000</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189 3,834</div>
<div>10. 03 G.O. Water</div>	<div>19U 126,000</div>	<div>29U</div>	<div>39U 30,000</div>	<div>49U 96,000</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189 2,520</div>
<div>11. Water Revenue</div>	<div>19U 93,000</div>	<div>29U</div>	<div>39U 22,000</div>	<div>49U</div>	<div>49U</div>	<div>49U 71,000</div>	<div>49U</div>	<div>189 1,860</div>
<div>12. 03 Streets</div>	<div>19U 98,000</div>	<div>29U</div>	<div>39U 23,000</div>	<div>49U 75,000</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189 3,920</div>
<div>13. 2010 DeVoe</div>	<div>19U 570,000</div>	<div>29U</div>	<div>39U 45,000</div>	<div>49U 525,000</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189 23,280</div>
<div>14.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>Total long-term debt</div>	<div>1,100,000</div>	<div>0</div>	<div>170,000</div>	<div>859,000</div>	<div>0</div>	<div>71,000</div>	<div>0</div>	<div>35,414</div>

<div>B. Short-term debt</div>		<div>Amount - Omit cents</div>	
<div>Outstanding as of JULY 1, 2014</div>		<div>61V \$</div>	
<div>Outstanding as of JUNE 30, 2015</div>		<div>64V \$</div>	

<div>Part VI</div>		<div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div>		
<div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div>		<div>Amount - Omit cents</div>		
<div>\$</div>		<div>69,557,594</div>	<div>x .05 = \$</div>	<div>3,477,880</div>

<div>Part VII</div>		<div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div>				
<div>Type of asset</div>		<div>Amount - Omit cents</div>				
		<div>Bond and interest funds (a)</div>	<div>Bond construction funds (b)</div>	<div>Pension/retirement funds (c)</div>	<div>all other funds (d)</div>	<div>Total (e)</div>
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>		<div>W01</div>	<div>W31</div>	<div>W61</div>		
		<div>\$ 16,311</div>	<div>\$</div>		<div>1,303,244</div>	<div>1,319,555</div>

<div>REMARKS</div>		<div>V98</div>